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INDEX OF LOCAL FINANCIAL EFFORT

FOR COLORADO PUBLIC LIBRARIES

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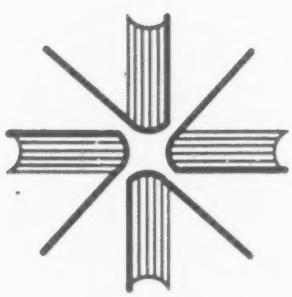

COLORADO STATE LIBRARY

INDEX OF LOCAL FINANCIAL EFFORT

FOR COLORADO PUBLIC LIBRARIES

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C O N T E N T S

THE PROBLEM: LOCAL OFFICIALS, TAXATION, & PER CAPITA MEASURES 1

THE SOLUTION: THE INDEX OF LOCAL FINANCIAL SUPPORT 1

DEALING FOR DOLLARS: USING THE INDEX 2

INDEX OF FINANCIAL EFFORT SCORES BY TARGET LEVEL OF EFFORT 3

INDEX OF LOCAL FINANCIAL EFFORT SCORES IN RANK ORDER 6

APPENDICES

LOCAL LIBRARY FUNDING BY ASSESSED VALUATION 9

LOCAL LIBRARY FUNDING BY RETAIL SALES 12

CRS 24-90-112 (COLORADO LIBRARY LAW) 15

CRS 29-2-108 (COUNTY AND MUNICIPAL SALES OR USE TAX) 15

SOURCES 16

THE PROBLEM:
LOCAL OFFICIALS, TAXATION, & PER CAPITA MEASURES

Public library administrators use input and output measures most frequently to develop and defend their operating budgets. One of the chief limitations of these measures in this context is that most are figured on a per capita basis.

Certainly, per capita measures have provided some significant support to successful budget campaigns. Yet, to the extent that such measures are found wanting, it is almost always for the same reason. Per capita measures, especially per capita funding measures, ignore the fact that libraries are not funded on a per capita basis. Generally, funding is derived from property and/or sales taxes. Thus, city council members and county commissioners who are not swayed by per capita figures are able to conclude that library funding requests are unrealistic, because they do not take into account local economic conditions, particularly the tax base.

THE SOLUTION:
THE INDEX OF LOCAL FINANCIAL EFFORT

This new measure, the Index of Local Financial Effort, addresses this criticism by relating actual local funding for libraries to a minimum level of financial effort that localities might be expected to meet. This target level of local effort is defined as a property tax equal to 1.5 mills of assessed valuation (the maximum allowed under the Colorado Library Law) and a comparable proportion of sales tax revenues. Even though all localities do not finance libraries from both property and sales taxes, all can.

It is noteworthy that the addition to the sales tax rate of one fifteenth of a percent (0.15%) is extremely modest. Current city and county sales tax rates average about 2.0%, and none exceeds 4.0%. Under the Colorado Revised Statutes, cities and counties are allowed to levy sales taxes as high as 7.0%. Thus, this index is based on an extremely conservative estimate of the financial resources potentially available to Colorado localities.

This index is computed by adding assessed valuation and retail sales for a library's legal service area (using the city or county nearest those boundaries) and multiplying that figure by .0015 (1.5 mills). Actual local funding for the library is divided by this target figure and then multiplied by 100 to yield the index score.

The score may be read as a percentage. For example, a library with a score of 48.6 may be said to have received 48.6% of the local funds which should have been allocated to the library given the financial resources available to the city or county.

The 1986 index scores and figures from which they were computed are reported in the following tables. The first table lists libraries in ascending order by target level of local effort, while the second lists them in ascending order by index score. (NOTE: While library service populations are also reported for general reference, those figures are not used in computing index scores.)

DEALING FOR DOLLARS: USING THE INDEX

Index scores and target levels of local financial effort on which they are based may be used to facilitate comparisons between libraries serving areas with comparable financial resources. Indeed, a library's index score should be assessed by comparing it with those for libraries with similar target levels of effort, not a "perfect" 100.0. Such comparisons are especially advisable for libraries which have relatively poor tax bases, for what a city or county can afford to spend on its library may not be enough to ensure that quality library service is available to its residents. For example, a library's index score might be 150.0; but, if its target level of effort is only $4,000, 150% of that is only $6,000.

Using target levels of effort to control for differences in local economic conditions in general and tax bases in particular, differences in index scores may be attributable to one of three factors:

* varying demands on local governments for public services, especially library service,
* community perceptions of the importance and value of library service, or
* the local political climate.

Accordingly, it is possible to win approval of a budget or budget increase, if local officials are persuaded that the difference between their library's local funding and that of libraries with comparable target levels of effort cannot be explained by one or more of these factors.

This index was developed originally by the Utah State Library. See Utah Public Library Service 1986: An Annual Report. Published by the State Library Division, Utah Department of Community and Economic Development. Any questions regarding the measure or its use may be referred to Keith Lance, Director, Library Research Program (866-6737) or Maureen Crocker, Consultant, Public Library Development (866-6729) at:

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INDEX OF LOCAL FINANCIAL EFFORT BY TARGET LEVEL OF EFFORT

NAME OF LIBRARY	Svc Pop	Local Lib $ 1986	Local Fin'l Effort Target (AV+RS*.0015)	Index of Local Financial Effort
Sedgwick	221	$200	$848	23.6
Crook	171	$350	$1,264	27.7
Swink	701	$4,350	$3,682	118.2
Ovid	388	$850	$4,239	20.1
Aguilar	640	$200	$5,445	3.7
Manzanola S/P	1,088	$2,000	$7,373	27.1
Otis	579	$2,500	$9,908	25.2
Wellington	2,356	$11,243	$11,596	97.0
Ordway	1,183	$4,234	$13,306	31.8
San Miguel Co 2	1,647	$9,915	$14,951	66.3
Weld/Hudson	866	$30,000	$15,779	190.1
Cotopaxi S/P	828	$13,442	$17,156	78.4
Haxtun	926	$14,000	$17,641	79.4
Nucla	827	$4,307	$18,554	23.2
Fleming	1,157	$848	$18,645	4.5
Lyons	1,330	$13,000	$20,114	64.6
Mancos	2,073	$9,750	$21,218	46.0
Flagler	912	$2,100	$22,792	9.2
Mineral Co	803	$23,500	$23,549	99.8
Stratton	1,116	$5,290	$23,590	22.4
Fowler	2,428	$6,000	$24,236	24.8
Lake City	412	$12,958	$26,062	49.7
Hugo	789	$6,870	$26,387	26.0
La Veta	1,170	$14,405	$26,920	53.5
Del Norte	3,651	$15,000	$27,942	53.7
Holly	1,023	$2,280	$28,701	7.9
Silverton	788	$43,229	$29,224	147.9
Ouray	1,034	$16,479	$32,113	51.3
Julesburg	1,499	$10,501	$36,905	28.5
Dolores	2,528	$13,750	$41,290	33.3
Dolores Co	1,574	$10,181	$41,347	24.6
Berthoud	3,795	$10,671	$42,077	25.4
S Teller Co	2,289	$23,012	$42,304	54.4
Custer Co	2,130	$150	$43,111	0.3
Gilpin Co	2,761	$29,274	$44,302	66.1
S Routt	2,599	$29,024	$46,989	61.8
Bayfield	3,211	$24,427	$48,634	50.2
Weld/Ault	2,319	$28,540	$50,377	56.7
Manitou Spgs	5,236	$41,820	$52,673	79.4
Jackson Co	1,636	$37,435	$55,454	67.5
Rocky Ford	4,673	$50,744	$61,128	83.0
Wray	2,252	$26,544	$61,322	43.3
Akron	1,772	$8,195	$61,477	13.3
Conejos Co	7,992	$29,247	$66,906	43.7
Kiowa Co	1,891	$27,225	$69,910	38.3
Bent Co	5,740	$23,200	$70,792	32.8
Saguache Co	3,946	$34,373	$75,919	45.3
Yuma	2,944	$52,270	$76,427	68.4

INDEX OF LOCAL FINANCIAL EFFORT BY TARGET LEVEL OF EFFORT

NAME OF LIBRARY	Svc Pop	Local Lib $ 1986	Local Fin'l Effort Target (AV+RS*.0015)	Index of Local Financial Effort
San Miguel Co 1	1,832	$63,513	$78,824	80.6
Weld/Johnstown	1,640	$29,502	$80,702	36.6
Buena Vista	5,413	$47,629	$83,233	57.2
Meeker	2,867	$54,927	$84,408	65.1
Costilla Co	3,393	$23,890	$85,663	27.9
Holyoke	2,103	$18,782	$86,886	21.6
Burlington	3,285	$31,000	$90,872	34.1
Hayden/W Routt	2,372	$50,964	$99,019	51.5
Limon	1,760	$15,972	$106,076	15.1
Trinidad	9,161	$31,938	$120,157	26.6
Baca Co	4,812	$18,930	$124,211	15.2
Weld/Eaton	2,003	$44,484	$126,238	35.2
Elbert Co	8,493	$32,122	$129,197	24.9
Salida/S Chaffee	6,924	$94,693	$132,600	71.4
Woodland Pk	7,876	$79,224	$135,627	58.4
Monte Vista	11,456	$62,908	$145,377	43.3
Park Co	6,064	$55,200	$149,344	37.0
Security	36,632	$153,960	$150,509	102.3
Windsor-Sev	8,248	$110,314	$151,163	73.0
Archuleta/USJ	5,233	$90,123	$160,597	56.1
Huerfano Co	7,249	$33,793	$163,621	20.7
Lafayette	12,758	$107,391	$164,689	65.2
La Junta	8,346	$79,318	$169,859	46.7
Weld/Platteville	1,860	$59,184	$169,902	34.8
Lake Co	6,798	$70,957	$176,778	40.1
Florence	4,888	$28,000	$195,252	14.3
Clear Creek	7,725	$87,382	$208,050	42.0
Basalt	1,615	$79,013	$216,107	36.6
Louisville	13,239	$87,613	$220,379	39.8
Estes Park	14,307	$141,762	$228,888	61.9
Ft Morgan	8,826	$211,461	$229,461	92.2
Cortez	18,031	$116,000	$233,454	49.7
Weld/Ft Lupton	8,405	$136,920	$242,161	56.5
Canon City	13,353	$150,519	$248,395	60.6
E Morgan Co	6,489	$160,176	$272,897	58.7
Alamosa	12,496	$67,966	$285,259	23.8
Lamar	14,139	$93,600	$315,613	29.7
Gunnison Co	11,162	$76,691	$333,931	23.0
Delta Co	23,992	$161,810	$349,421	46.3
Steamboat	10,197	$180,227	$372,410	48.4
Broomfield	23,441	$225,608	$398,657	56.6
Sterling	19,812	$177,697	$404,044	44.0
Montrose	24,743	$148,567	$423,652	35.1
Grand Co	9,660	$108,756	$433,288	25.1
Vail	4,269	$385,956	$465,349	82.9
Rangely	2,935	$41,000	$549,923	7.5
Loveland	47,330	$472,133	$667,879	70.7
Craig/Moffat Co	12,612	$179,523	$704,883	25.5

INDEX OF LOCAL FINANCIAL EFFORT BY TARGET LEVEL OF EFFORT

NAME OF LIBRARY	Svc Pop	Local Lib $ 1986	Local Fin'l Effort Target (AV+RS*.0015)	Index of Local Financial Effort
Pitkin Co	12,136	$528,743	$775,907	68.1
Eagle Co	13,222	$242,323	$776,025	31.2
Summit Co	13,674	$252,218	$813,284	31.0
Douglas Co	36,757	$478,788	$865,198	55.3
Durango	30,839	$375,000	$900,557	41.6
Garfield Co	25,153	$386,882	$957,897	40.4
Longmont	48,139	$751,860	$1,009,841	74.5
Westminster	61,907	$504,662	$1,013,377	49.8
Littleton	169,847	$839,400	$1,114,260	75.3
Weld/Greeley	58,323	$383,371	$1,330,258	28.8
Ft Collins	101,232	$857,617	$1,885,772	45.5
Englewood	29,168	$708,820	$1,890,021	37.5
Mesa Co	88,578	$777,857	$2,001,994	38.9
Pueblo	127,022	$988,585	$2,346,630	42.1
Boulder	99,867	$2,421,022	$2,854,333	84.8
Weld/Weld Co	136,563	$742,900	$2,956,080	25.1
Aurora	206,488	$3,400,000	$4,827,061	70.4
Arapahoe	138,966	$1,651,821	$4,874,235	33.9
Adams Co	205,906	$1,398,474	$5,967,769	23.4
PPLD	326,878	$3,027,436	$8,081,164	37.5
Jeffco	415,108	$3,349,035	$9,429,472	35.5
Denver	510,911	$12,002,531	$16,690,452	71.9
TOTAL/AVERAGE	3,432,822	$41,828,326	$86,109,069	47.5

AV = assessed valuation
RS = retail sales

INDEX OF LOCAL FINANCIAL EFFORT SCORES IN RANK ORDER

NAME OF LIBRARY	Svc Pop	Local Lib $ 1986	Local Fin'l Effort Target (AV+RS*.0015)	Index of Local Financial Effort
Custer Co	2,130	$150	$43,111	0.3
Aguilar	640	$200	$5,445	3.7
Fleming	1,157	$848	$18,645	4.5
Rangely	2,935	$41,000	$549,923	7.5
Holly	1,023	$2,280	$28,701	7.9
Flagler	912	$2,100	$22,792	9.2
Akron	1,772	$8,195	$61,477	13.3
Florence	4,888	$28,000	$195,252	14.3
Limon	1,760	$15,972	$106,076	15.1
Baca Co	4,812	$18,930	$124,211	15.2
Ovid	388	$850	$4,239	20.1
Huerfano Co	7,249	$33,793	$163,621	20.7
Holyoke	2,103	$18,782	$86,886	21.6
Stratton	1,116	$5,290	$23,590	22.4
Gunnison Co	11,162	$76,691	$333,931	23.0
Nucla	827	$4,307	$18,554	23.2
Adams Co	205,906	$1,398,474	$5,967,769	23.4
Sedgwick	221	$200	$848	23.6
Alamosa	12,496	$67,966	$285,259	23.8
Dolores Co	1,574	$10,181	$41,347	24.6
Fowler	2,428	$6,000	$24,236	24.8
Elbert Co	8,493	$32,122	$129,197	24.9
Grand Co	9,660	$108,756	$433,288	25.1
Weld/Weld Co	136,563	$742,900	$2,956,080	25.1
Otis	579	$2,500	$9,908	25.2
Berthoud	3,795	$10,671	$42,077	25.4
Craig/Moffat Co	12,612	$179,523	$704,883	25.5
Hugo	789	$6,870	$26,387	26.0
Trinidad	9,161	$31,938	$120,157	26.6
Manzanola S/P	1,088	$2,000	$7,373	27.1
Crook	171	$350	$1,264	27.7
Costilla Co	3,393	$23,890	$85,663	27.9
Julesburg	1,499	$10,501	$36,905	28.5
Weld/Greeley	58,323	$383,371	$1,330,258	28.8
Lamar	14,139	$93,600	$315,613	29.7
Summit Co	13,674	$252,218	$813,284	31.0
Eagle Co	13,222	$242,323	$776,025	31.2
Ordway	1,183	$4,234	$13,306	31.8
Bent Co	5,740	$23,200	$70,792	32.8
Dolores	2,528	$13,750	$41,290	33.3
Arapahoe	138,966	$1,651,821	$4,874,235	33.9
Burlington	3,285	$31,000	$90,872	34.1
Weld/Platteville	1,860	$59,184	$169,902	34.8
Montrose	24,743	$148,567	$423,652	35.1
Weld/Eaton	2,003	$44,484	$126,238	35.2
Jeffco	415,108	$3,349,035	$9,429,472	35.5
Weld/Johnstown	1,640	$29,502	$80,702	36.6
Basalt	1,615	$79,013	$216,107	36.6

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Park Co	6,064	$55,200	$149,344	37.0
PPLD	326,878	$3,027,436	$8,081,164	37.5
Englewood	29,168	$708,820	$1,890,021	37.5
Mesa Co	88,578	$777,857	$2,001,994	38.9
Kiowa Co	1,891	$27,225	$69,910	38.9
Louisville	13,239	$87,613	$220,379	39.8
Lake Co	6,798	$70,957	$176,778	40.1
Garfield Co	25,153	$386,882	$957,897	40.4
Durango	30,839	$375,000	$900,557	41.6
Clear Creek	7,725	$87,382	$208,050	42.0
Pueblo	127,022	$988,585	$2,346,630	42.1
Monte Vista	11,456	$62,908	$145,377	43.3
Wray	2,252	$26,544	$61,322	43.3
Conejos Co	7,992	$29,247	$66,906	43.7
Sterling	19,812	$177,697	$404,044	44.0
Saguache Co	3,946	$34,373	$75,919	45.3
Ft Collins	101,232	$857,617	$1,885,772	45.5
Mancos	2,073	$9,750	$21,218	46.0
Delta Co	23,992	$161,810	$349,421	46.3
La Junta	8,346	$79,318	$169,859	46.7
Steamboat	10,197	$180,227	$372,410	48.4
Cortez	18,031	$116,000	$233,454	49.7
Lake City	412	$12,958	$26,062	49.7
Westminster	61,907	$504,662	$1,013,377	49.8
Bayfield	3,211	$24,427	$48,634	50.2
Ouray	1,034	$16,479	$32,113	51.3
Hayden/W Routt	2,372	$50,964	$99,019	51.5
La Veta	1,170	$14,405	$26,920	53.5
Del Norte	3,651	$15,000	$27,942	53.7
S Teller Co	2,289	$23,012	$42,304	54.4
Douglas Co	36,757	$478,788	$865,198	55.3
Archuleta/USJ	5,233	$90,123	$160,597	56.1
Weld/Ft Lupton	8,405	$136,920	$242,161	56.5
Broomfield	23,441	$225,608	$398,657	56.6
Weld/Ault	2,319	$28,540	$50,377	56.7
Buena Vista	5,413	$47,629	$83,233	57.2
Woodland Pk	7,876	$79,224	$135,627	58.4
E Morgan Co	6,489	$160,176	$272,897	58.7
Canon City	13,353	$150,519	$248,395	60.6
S Routt	2,599	$29,024	$46,989	61.8
Estes Park	14,307	$141,762	$228,888	61.9
Lyons	1,330	$13,000	$20,114	64.6
Meeker	2,867	$54,927	$84,408	65.1
Lafayette	12,758	$107,391	$164,689	65.2
Gilpin Co	2,761	$29,274	$44,302	66.1
San Miguel Co 2	1,647	$9,915	$14,951	66.3
Jackson Co	1,636	$37,435	$55,454	67.5
Pitkin Co	12,136	$528,743	$775,907	68.1

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Aurora	206,488	$3,400,000	$4,827,061	70.4
Loveland	47,330	$472,133	$667,879	70.7
Salida/S Chaffee	6,924	$94,693	$132,600	71.4
Denver	510,911	$12,002,531	$16,690,452	71.9
Windsor-Sev	8,248	$110,314	$151,163	73.0
Longmont	48,139	$751,860	$1,009,841	74.5
Littleton	169,847	$839,400	$1,114,260	75.3
Cotopaxi S/P	828	$13,442	$17,156	78.4
Haxtun	926	$14,000	$17,641	79.4
Manitou Spgs	5,236	$41,820	$52,673	79.4
San Miguel Co 1	1,832	$63,513	$78,824	80.6
Vail	4,269	$385,956	$465,349	82.9
Rocky Ford	4,673	$50,744	$61,128	83.0
Boulder	99,867	$2,421,022	$2,854,333	84.8
Ft Morgan	8,826	$211,461	$229,461	92.2
Wellington	2,356	$11,243	$11,596	97.0
Mineral Co	803	$23,500	$23,549	99.8
Security	36,632	$153,960	$150,509	102.3
Swink	701	$4,350	$3,682	118.2
Silverton	788	$43,229	$29,224	147.9
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TOTAL/AVERAGE	3,432,822	$41,828,326	$86,109,069	47.5

AV = assessed valuation
RS = retail sales

LOCAL LIBRARY FUNDING BY ASSESSED VALUATION

NAME OF LIBRARY	Svc Pop	Local Lib $ 1986	Assessed Valuation 1986
Sedgwick	221	$200	$272,670
Crook	171	$350	$358,760
Ovid	388	$850	$867,820
Aguilar	640	$200	$923,500
Otis	579	$2,500	$1,271,230
Swink	701	$4,350	$1,509,460
Holly	1,023	$2,280	$1,527,740
Flagler	912	$2,100	$1,647,505
Ordway	1,183	$4,234	$1,740,490
Nucla	827	$4,307	$1,754,030
Hugo	789	$6,870	$1,901,790
Manzanola S/P	1,088	$2,000	$2,877,820
Wellington	2,356	$11,243	$2,934,520
Del Norte	3,651	$15,000	$3,030,000
Haxtun	926	$14,000	$3,330,980
Lyons	1,330	$13,000	$3,506,580
Julesburg	1,499	$10,501	$3,786,870
Weld/Hudson	866	$30,000	$5,590,980
Akron	1,772	$8,195	$5,704,380
Wray	2,252	$26,544	$6,574,970
Fleming	1,157	$848	$6,720,080
San Miguel Co 2	1,647	$9,915	$7,071,650
Holyoke	2,103	$18,782	$7,460,360
Limon	1,760	$15,972	$7,661,333
Fowler	2,428	$6,000	$8,809,720
Yuma	2,944	$52,270	$8,915,710
Stratton	1,116	$5,290	$9,042,730
Berthoud	3,795	$10,671	$9,045,230
Mancos	2,073	$9,750	$9,298,040
Rocky Ford	4,673	$50,744	$9,321,370
Ouray	1,034	$16,479	$9,576,580
Mineral Co	803	$23,500	$10,523,580
Lake City	412	$12,958	$11,002,020
Silverton	788	$43,229	$11,344,630
Burlington	3,285	$31,000	$11,415,115
Cotopaxi S/P	828	$13,442	$11,437,420
La Veta	1,170	$14,405	$13,339,562
Manitou Spgs	5,236	$41,820	$15,706,940
Trinidad	9,161	$31,938	$18,492,820
La Junta	8,346	$79,318	$18,755,090
S Teller Co	2,289	$23,012	$19,391,820
Gilpin Co	2,761	$29,274	$20,493,390
Conejos Co	7,992	$29,247	$21,152,480
Lamar	14,139	$93,600	$21,382,350
Jackson Co	1,636	$37,435	$21,443,990
Dolores Co	1,574	$10,181	$21,451,380
Custer Co	2,130	$150	$22,447,430
Dolores	2,528	$13,750	$23,533,660

LOCAL LIBRARY FUNDING BY ASSESSED VALUATION

NAME OF LIBRARY	Svc Pop	Local Lib $ 1986	Assessed Valuation 1986
Bayfield	3,211	$24,427	$24,408,175
S Routt	2,599	$29,024	$26,199,430
Cortez	18,031	$116,000	$26,653,000
Weld/Ault	2,319	$28,540	$27,969,510
Bent Co	5,740	$23,200	$28,230,270
San Miguel Co 1	1,832	$63,513	$29,039,060
Buena Vista	5,413	$47,629	$29,177,700
Saguache Co	3,946	$34,373	$30,444,448
Salida/S Chaffee	6,924	$94,693	$34,791,730
Weld/Johnstown	1,640	$29,502	$35,141,420
Ft Morgan	8,826	$211,461	$36,141,810
Kiowa Co	1,891	$27,225	$37,341,050
Canon City	13,353	$150,519	$39,324,160
Meeker	2,867	$54,927	$40,674,670
Lafayette	12,758	$107,391	$41,847,850
Baca Co	4,812	$18,930	$47,092,510
Weld/Eaton	2,003	$44,484	$47,312,390
Costilla Co	3,393	$23,890	$49,939,780
Woodland Pk	7,876	$79,224	$51,979,830
Alamosa	12,496	$67,966	$52,281,120
Hayden/W Routt	2,372	$50,964	$53,625,440
Monte Vista	11,456	$62,908	$57,151,030
Archuleta/USJ	5,233	$90,123	$61,099,160
Louisville	13,239	$87,613	$61,806,540
Elbert Co	8,493	$32,122	$66,919,440
Security	36,632	$153,960	$70,972,030
Huerfano Co	7,249	$33,793	$75,466,518
Estes Park	14,307	$141,762	$75,955,220
Lake Co	6,798	$70,957	$78,482,760
Park Co	6,064	$55,200	$78,752,350
Clear Creek	7,725	$87,382	$80,850,940
Windsor-Sev	8,248	$110,314	$81,417,080
Delta Co	23,992	$161,810	$90,202,060
Montrose	24,743	$148,567	$94,835,220
Weld/Platteville	1,860	$59,184	$99,939,970
E Morgan Co	6,489	$160,176	$100,163,145
Broomfield	23,441	$225,608	$100,812,060
Weld/Ft Lupton	8,405	$136,920	$104,083,100
Sterling	19,812	$177,697	$110,276,000
Gunnison Co	11,162	$76,691	$111,553,850
Florence	4,888	$28,000	$112,201,670
Steamboat	10,197	$180,227	$119,026,270
Vail	4,269	$385,956	$120,883,330
Basalt	1,615	$79,013	$133,710,000
Loveland	47,330	$472,133	$144,270,610
Englewood	29,168	$708,820	$168,910,080
Grand Co	9,660	$108,756	$176,818,090
Eagle Co	13,222	$242,323	$185,476,050

LOCAL LIBRARY FUNDING BY ASSESSED VALUATION

NAME OF LIBRARY	Svc Pop	Local Lib $ 1986	Assessed Valuation 1986
Littleton	169,847	$839,400	$190,624,400
Longmont	48,139	$751,860	$201,324,650
Weld/Greeley	58,323	$383,371	$211,254,410
Pitkin Co	12,136	$528,743	$218,238,510
Summit Co	13,674	$252,218	$247,290,590
Durango	30,839	$375,000	$254,361,430
Garfield Co	25,153	$386,882	$275,231,280
Westminster	61,907	$504,662	$290,710,140
Rangely	2,935	$41,000	$312,131,180
Douglas Co	36,757	$478,788	$320,449,630
Ft Collins	101,232	$857,617	$337,977,610
Craig/Moffat Co	12,612	$179,523	$351,737,430
Mesa Co	88,578	$777,857	$441,877,300
Pueblo	127,022	$988,585	$463,017,640
Boulder	99,867	$2,421,022	$527,597,440
Adams Co	205,906	$1,398,474	$564,856,784
Weld/Weld Co	136,563	$742,900	$886,850,280
Arapahoe	138,966	$1,651,821	$937,532,550
Aurora	206,488	$3,400,000	$990,845,080
PPLD	326,878	$3,027,436	$1,487,598,280
Jeffco	415,108	$3,349,035	$2,096,900,180
Denver	510,911	$12,002,531	$2,938,735,060
TOTAL/AVERAGE	3,432,822	$41,828,326	$18,536,140,355

LOCAL LIBRARY FUNDING BY RETAIL SALES

NAME OF LIBRARY	Svc Pop	Local Lib $ 1986	Retail Sales 1986
Cotopaxi S/P	828	$13,442	
Sedgwick	221	$200	$292,801
Crook	171	$350	$484,078
Swink	701	$4,350	$944,983
Ovid	388	$850	$1,957,993
Manzanola S/P	1,088	$2,000	$2,037,593
Aguilar	640	$200	$2,706,598
San Miguel Co 2	1,647	$9,915	$2,895,469
Dolores	2,528	$13,750	$3,993,204
La Veta	1,170	$14,405	$4,607,112
Wellington	2,356	$11,243	$4,796,274
Mancos	2,073	$9,750	$4,847,236
Weld/Hudson	866	$30,000	$4,928,453
S Routt	2,599	$29,024	$5,126,341
Mineral Co	803	$23,500	$5,175,534
Otis	579	$2,500	$5,334,422
Weld/Ault	2,319	$28,540	$5,615,216
Fleming	1,157	$848	$5,709,732
Dolores Co	1,574	$10,181	$6,112,994
Custer Co	2,130	$150	$6,293,558
Lake City	412	$12,958	$6,372,473
Stratton	1,116	$5,290	$6,683,923
Ordway	1,183	$4,234	$7,130,363
Costilla Co	3,393	$23,890	$7,168,692
Fowler	2,428	$6,000	$7,347,814
Bayfield	3,211	$24,427	$8,014,215
Silverton	788	$43,229	$8,137,985
Haxtun	926	$14,000	$8,429,442
S Teller Co	2,289	$23,012	$8,810,721
Gilpin Co	2,761	$29,274	$9,040,954
Kiowa Co	1,891	$27,225	$9,265,717
Lyons	1,330	$13,000	$9,902,683
Basalt	1,615	$79,013	$10,361,443
Nucla	827	$4,307	$10,615,490
Ouray	1,034	$16,479	$11,832,309
Hayden/W Routt	2,372	$50,964	$12,387,179
Weld/Platteville	1,860	$59,184	$13,327,910
Flagler	912	$2,100	$13,547,196
Jackson Co	1,636	$37,435	$15,525,166
Meeker	2,867	$54,927	$15,597,165
Del Norte	3,651	$15,000	$15,598,300
Hugo	789	$6,870	$15,689,848
Holly	1,023	$2,280	$17,606,435
Florence	4,888	$28,000	$17,966,139
Weld/Johnstown	1,640	$29,502	$18,659,695
Bent Co	5,740	$23,200	$18,964,638
Berthoud	3,795	$10,671	$19,006,134
Elbert Co	8,493	$32,122	$19,211,920

LOCAL LIBRARY FUNDING BY RETAIL SALES

NAME OF LIBRARY	Svc Pop	Local Lib $ 1986	Retail Sales 1986
Windsor-Sev	8,248	$110,314	$19,357,929
Manitou Spgs	5,236	$41,820	$19,408,678
Saguache Co	3,946	$34,373	$20,168,009
Park Co	6,064	$55,200	$20,810,424
Julesburg	1,499	$10,501	$20,816,420
Conejos Co	7,992	$29,247	$23,451,263
San Miguel Co 1	1,832	$63,513	$23,510,019
Buena Vista	5,413	$47,629	$26,311,123
Security	36,632	$153,960	$29,367,408
Rocky Ford	4,673	$50,744	$31,430,352
Huerfano Co	7,249	$33,793	$33,614,412
Wray	2,252	$26,544	$34,306,548
Akron	1,772	$8,195	$35,280,247
Baca Co	4,812	$18,930	$35,714,893
Weld/Eaton	2,003	$44,484	$36,846,252
Woodland Pk	7,876	$79,224	$38,438,248
Lake Co	6,798	$70,957	$39,369,178
Monte Vista	11,456	$62,908	$39,767,219
Yuma	2,944	$52,270	$42,035,501
Archuleta/USJ	5,233	$90,123	$45,965,379
Burlington	3,285	$31,000	$49,166,285
Holyoke	2,103	$18,782	$50,463,702
Salida/S Chaffee	6,924	$94,693	$53,608,159
Rangely	2,935	$41,000	$54,484,408
Weld/Ft Lupton	8,405	$136,920	$57,357,447
Clear Creek	7,725	$87,382	$57,849,130
Trinidad	9,161	$31,938	$61,611,780
Limon	1,760	$15,972	$63,055,830
Lafayette	12,758	$107,391	$67,944,717
Estes Park	14,307	$141,762	$76,637,055
E Morgan Co	6,489	$160,176	$81,768,091
Louisville	13,239	$87,613	$85,112,928
La Junta	8,346	$79,318	$94,484,521
Gunnison Co	11,162	$76,691	$111,066,659
Grand Co	9,660	$108,756	$112,040,594
Ft Morgan	8,826	$211,461	$116,832,155
Craig/Moffat Co	12,612	$179,523	$118,184,845
Canon City	13,353	$150,519	$126,272,753
Cortez	18,031	$116,000	$128,982,733
Steamboat	10,197	$180,227	$129,247,041
Alamosa	12,496	$67,966	$137,891,771
Delta Co	23,992	$161,810	$142,744,956
Sterling	19,812	$177,697	$159,086,578
Broomfield	23,441	$225,608	$164,959,167
Montrose	24,743	$148,567	$187,599,699
Lamar	14,139	$93,600	$189,026,079
Vail	4,269	$385,956	$189,349,158
Douglas Co	36,757	$478,788	$256,349,179

LOCAL LIBRARY FUNDING BY RETAIL SALES

NAME OF LIBRARY	Svc Pop	Local Lib $ 1986	Retail Sales 1986
Summit Co	13,674	$252,218	$294,898,596
Pitkin Co	12,136	$528,743	$299,032,754
Loveland	47,330	$472,133	$300,981,882
Eagle Co	13,222	$242,323	$331,874,048
Durango	30,839	$375,000	$346,009,909
Garfield Co	25,153	$386,882	$363,366,452
Westminster	61,907	$504,662	$384,874,319
Longmont	48,139	$751,860	$471,902,559
Littleton	169,847	$839,400	$552,215,366
Weld/Greeley	58,323	$383,371	$675,584,004
Mesa Co	88,578	$777,857	$892,785,637
Ft Collins	101,232	$857,617	$919,203,914
Weld/Weld Co	136,563	$742,900	$1,083,869,672
Englewood	29,168	$708,820	$1,091,103,672
Pueblo	127,022	$988,585	$1,101,402,414
Boulder	99,867	$2,421,022	$1,375,291,048
Aurora	206,488	$3,400,000	$2,227,195,640
Arapahoe	138,966	$1,651,821	$2,311,957,297
Adams Co	205,906	$1,398,474	$3,413,655,881
PPLD	326,878	$3,027,436	$3,899,844,475
Jeffco	415,108	$3,349,035	$4,189,414,550
Denver	510,911	$12,002,531	$8,188,232,847
TOTAL/AVERAGE	3,432,822	$41,828,326	$38,869,905,398

CRS 24-90-112 (COLORADO LIBRARY LAW)

(1)(A)(I) The legislative body of any incorporated city or town is hereby authorized to levy a tax of not more than one and one-half mills for municipal libraries upon real and personal property for the establishment and maintenance of a public library.

(II) The board of county commissioners of any of the several counties is hereby authorized to levy a tax of not more than one and one-half mills for county libraries and library districts upon real and personal property for the establishemtn and maintenance of county libraries and library districts.

CRS 29-2-108 (COUNTY AND MUNICIPAL SALES OR USE TAX)

(1) In no case shall the total sales tax or total use tax imposed by the state of Colorado, any county, and any city or town in any locality in the state of Colorado exceed seven percent; except that this limitation shall not preclude a county sales tax or use tax at a rate not to exceed one percent.

S O U R C E S

Colorado Department of Local Affairs. Division of Property Taxation. Annual Report 1986.

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Colorado State Library. Statistics & Input-Output Measures for Colorado Public Libraries 1986.

COLORADO DEPARTMENT OF EDUCATION

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Acting Commissioner and
State Librarian

Nancy M. Bolt
Assistant Commissioner for
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